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March 29, 2004

MAIL STOP PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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Derrick Gordon

Name of Person Mailing Paper or Fee

MARCH 29, 2004
Date of Signature

Re:

New U.S. Utility Patent Application (Divisional) Transmittal

From: U.S. Patent Application Serial No. 10/097,294

Filed: March 14, 2002

For: EMBEDDED LAPPING GUIDE

By: Chuck Fai LAM, Kenneth R. MARTIN, and Charles A. GIBSON

Attorney Docket: 19672/00203

Dear Sir:

This Divisional Utility Patent Application Transmittal is submitted in connection with EMBEDDED LAPPING GUIDE, by Chuck Fai LAM, Kenneth R. MARTIN, and Charles A. GIBSON, inventors:

Enclosed herewith are the following:

APPLICATION ELEMENTS:

- (1) This Transmittal Letter and a duplicate copy thereof (containing pertinent information relating to parent Application Serial No. 10/097,294, and a breakdown of the amount of fees due and deposit account authorization);
- (2) Copy of the Specification of the parent Application Serial No. 10/097,294 (12 pages, including 21 claims and an abstract);

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- (3) Formal Drawings from parent Application Serial No. 10/097,294 (3 sheets) (Figs. 1-6); and
- (4) Transmittal of Declaration and Power of Attorney (2 pages) with attached facsimile copy of the Declaration and Power of Attorney from parent Application Serial No. 10/097,294 (4 pages).

ACCOMPANYING APPLICATION PARTS:

- (5) Preliminary Amendment (6 pages);
- (6) Information Disclosure Statement (3 pages);
- (7) PTO-1449 Form (1 page); and
- (8) One Return Receipt Post Card each for the following grouping of items: (1)-(4), (5), and (6)-(7), above.

The amount of the filing fees after entry of the Preliminary Amendment are calculated below:

Fee	No. filed	No. extra	Fee for small entity			Fee for other than small entity	
			Rate	Fee	OR	Rate	Fee
Basic fee				\$385	OR	\$ 770	\$ 770
Total claims	8-20=	0	X \$9=	\$0	OR	X \$18=	-0-
Independent claims	1-3=	0	X \$43=	\$0	OR	X \$86=	-0-
Multiple Dependent Claim Presented	-0-=	-0-	+\$145=	\$0	OR	+\$ 290=	-0-
			Total	\$0	OR	Total	\$ 770

^{*}If the difference in Column 1 is less than zero, enter "0" in Column 2.

Please charge the required fee of \$770.00 to Sidley Austin Brown & Wood LLP's Deposit Account No. 18-1260. If additional fees are due, please charge any fees during the pendency of this application (other than the issue fee) to Deposit Account No. 18-1260. Please credit any overpayment to Deposit Account No. 18-1260.

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This new application is a divisional of co-pending U.S. Patent Application Serial No. 10/097,294, filed March 14, 2002.

All correspondence is to be directed to the address associated with the Customer Number 26116.

Respectfully submitted,

Reg. No. 48,383

Agent for Applicants

BEH/rb Enclosures